

## HANDBOOK 19

### CHAPTER 13 IMPREST FUND CASHIERS

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## CHAPTER 13 IMPREST FUND CASHIERS

### 13A. General

AID Cashiers operate by delegation under the provisions of Executive Order No. 6166 dated June 10, 1933, and are considered to be performing functions of the U.S. Department of Treasury. As such AID Cashiers are governed by the Treasury regulations prescribed in **Manual of Procedures and Instructions for Cashiers Operating Under Executive Order No. 6166 (Treasury Cashier Manual)** and in the Treasury Fiscal Requirements Manual (TFRM), volume one, part four, chapter 3000, **Cash Held at Personal Risk Including Imprest Funds By Disbursing Officers and Cashiers**. This TFRM chapter includes Department of Treasury Circular No. 1030. The Treasury Cashier Manual includes Circular No. 830.

This chapter supplements the aforementioned regulations and establishes the procedures to be followed for (a) the designation of Mission and AID/W Cashiers, (b) the duties and responsibilities of AID Cashiers, and (c) the AID policy and instructions for operation of the imprest fund.

#### 1. Mission Activity

The Mission Controller (**or person acting in that capacity**) is responsible for the control of all financial activity of the imprest fund cashier operation. He/she is guided in this responsibility by the Department of State policy for that location and the Mission requirements. The Mission Controller should issue instructions defining the activities of the Cashier.

#### 2. AID/W Activity

The Class B Cashier, located in the Office of Financial Management, Central Accounting Division, AID/W (**FM/CAD**), has the responsibility for providing technical instruction and advice to AID/W employees designated as Sub-cashiers.

### 13B. Types of Cashiers

#### 1. By Class

Cashiers are divided into Categories A, B, D, and Sub-cashiers as follows:

##### a. Class A

One who receives an advance from a disbursing officer for an imprest fund, is accountable in his/her own name to the disbursing officer, and has not been authorized to advance an imprest fund to another Cashier except his/her alternate.

##### b. Class B

One who receives an advance from a disbursing officer for an imprest fund and is authorized to advance an imprest fund from his/her account to his/her alternate and to a Sub-cashier. The Class B Cashier is accountable in his/her name to the disbursing officer for the entire amount of the advance received.

##### c. Class D

One who receives an advance from a disbursing officer for an imprest fund, is accountable in his/her own name to the disbursing officer, and cannot make disbursements but uses the fund solely for change-making purposes. He/she may advance funds to an alternate for change-making purposes but not to a Sub-cashier except upon authorization of the disbursing officer from whom he/she receives the advance.

#### **d. Sub-cashier**

One who has been designated in writing by the head of an activity to receive an imprest fund from a Class B or D Cashier, is under the supervision of the agency head of the same local office as the Cashier from whom he/she receives his/her advance, is authorized to perform the same type of transactions as such Cashier, and is accountable to him/her for funds received. In the case where the AID Sub-cashier is accountable to State Cashier for the funds advanced, the AID direct-hire for whom the Sub-cashier works is responsible for the supervision of the Sub-cashier's day-to-day activities. For the purpose of this chapter, the provisions which apply to Cashiers shall also apply to Sub-cashiers. Missions use Classes A, B, D, and Sub-cashiers. AID/W uses only Class B Cashiers and Sub-cashiers.

#### **2. Cashiers, Principal - Alternate**

Cashiers are designated as **Principal** when they function as the person responsible for the cash transactions of a given organizational segment (i.e., **Mission, administrative office in AID/W, etc.**) or as **Alternate** when they function during the absence of a Principal Cashier and/or where the volume of work requires the principal to have an alternate.

### **13C. Source and Type of Fund**

1. An imprest fund is established for a designated Cashier, by an official Government disbursing officer without charge to AID's appropriation or funds, in the form of currency, coin, or Government checks. The fund maybe of a revolving type with replenishment to the fixed amount periodically as provided in Section 13E5, or of a stationary nature such as a change-making fund. When the fund is no longer needed, the entire amount of the advance is returned to the disbursing officer. A Sub-cashier, however, receives his/her advance from a Class B or D Cashier and is accountable to such Cashier. When this fund is no longer required, the Sub-cashier returns the advance to the Cashier.

2. The intermingling of imprest funds with other funds is not authorized.

### **13D. Designations**

#### **1. General**

An AID Cashier or Sub-cashier is an employee of AID who has been duly authorized in writing to handle cash transactions within the scope of his/her designation. U.S. Citizen participating agency employees may also be designated as AID Cashier or Sub-cashier, but are considered as AID employees without direct compensation from AID for this purpose. Contract employees (**U.S. citizens or local employees**) shall not be designated.

#### **2. Selection of Designee**

a. Requests for designation of a Cashier are on a genuine need for such assignment to conduct official AID business in the interest of economy and efficiency. Where disbursing office facilities are available, such facilities are used to the maximum extent practicable in performing duties which may otherwise be required of Cashiers.

b. Utmost care must be exercised in the selection of the U.S. or local direct-hire employee to be designated as Cashier since the very nature of this activity; i.e., the continuous handling of cash, can lead to carelessness or even to temptations to use

funds for purposes other than the transaction of official business. Therefore, in selecting an employee for designation as Cashier, consideration is given to the employee's competence and ability to assume responsibility.

c. Problems such as embezzlements, defalcations, and losses in imprest funds can be held to a minimum if good judgment is exercised in the selection process. In this connection Mission Controllers and administrative officers in AID/W are to impress upon each designee that he/she is being placed in a position as outlined in his/her Cashier designation. Designee's should also be made aware that in exercising this trust, they will be under close scrutiny and their Cashier activity is subject to unannounced cash verification and audit at any time.

d. Where needed to provide continuity of operations, a request for designation of an Alternate Cashier is to be made simultaneously with the request for designation of the Principal Cashier.

e. Sub-cashiers may be designated to function while engaged in a temporary or intermittent status at locations where adequate disbursing facilities are not available.

f. The Missions are also guided by the following criteria in the selection.

(1) To the maximum extent possible, individuals designated should be employees of the Controller's office except certifying officers, unless there is overriding consideration.

(2) Requests for a participating agency employee as Class A or B Cashier designee must show that person's employing agency or Department, the position held, and a justification for the particular selection.

### **3. Designation Procedure**

#### **a. Requests for Designation**

Requests for designation of employees to act as Classes A and B Cashiers are prepared in memorandum form by Mission Controllers (or **officials acting in that capacity**) for Mission Cashiers, and by supervisory administrative officials for AID/W Cashiers. Such requests include the information shown below and are forwarded to FM/CAD. Upon completion of review, AID/W forwards requests to CDO/W, RDO/W, or RDO/Manila, as appropriate. The designation of Sub-cashiers at the Mission is made by the Mission Controller. **Mission requests for Classes A and B Cashier designations contain the following:**

Name:

Position title:

Whether U.S.-citizen, local or participating agency employee:

Station:

Class of Cashier (**A or B, Principal or Alternate**):

Maximum imprest fund requested (**stated in dollars**):

Amount of initial advance requested:

Type of payments to be made, if other than those specified:

Authority is (**is not**) requested for accommodation exchange transactions:

**NOTE:** The Principal Class B Cashier for AID/W is assigned to FM/CAD. The above covers requests for Sub-cashier designations to serve at other office locations within AID/W.

In reviewing these request FM/CAD assures that the assignment of Cashiers (**Principal**) does not result in the location of more than one per building and/or Geographic Bureau, except when the anticipated dollar amount of cash payments per month exceeds \$1,000 or specific situation warrants the designation of an additional Cashier in the particular area.

#### **b. Notification of Classes A and B Cashier Designation**

The CDO, RDO/W, RDO/M, upon approval of the Agency request for designation of the Cashier, issues a Letter of Designation authorizing the employees to perform the Cashier functions as stated in the letter.

**Specific authority to perform accommodation exchange duties, make payment of payrolls,** or make individual disbursements in excess of the normal limitation for a single disbursement transaction is included in the Letter of Designation.

#### **c. Notification of Sub-cashier Designation**

The Mission Controller (**or FM/CAD in AID/W**) issues the Letter of Designation for Sub-cashiers. Such designations are prepared in the format used by Treasury for designation of Classes A and B Cashiers as mentioned above. The Letter of Designation specifies the authority of the Sub-cashier that is limited by the authority extended by the Treasury to Class B Cashier. A copy of the designation is furnished to the Class B Cashier, from whom the Sub-cashier receives an imprest fund, and the designated Sub-cashier.

#### **d. Revocation of Cashier Designation**

(1) When an employee ceases to perform the duties of Class A or Bas the result of reassignment, transfer, or resignation, the responsible administrative office in AID/W, in the case of AID/W Cashiers, and the Mission Controllers' Office, in the case of Mission Cashiers, notifies FM/CAD in order that the designation may be revoked.

(2) When an employee ceases to perform the duties of a Sub-cashier, the Mission Controller or FM/CAD in AID/W, as applicable, issues the cancellation of the designation, providing a copy to the Sub-cashier and the applicable Class B Cashier.

#### **e. Transfer or Separation**

Requests for designation of a Cashier to replace a Cashier who is leaving the service or transferring to another office or to other duties is to be anticipated to the extent that the new Cashier may be designated prior to the effective date of the change. When a Cashier transfers to another post and is to assume like Cashier duties at the new post, a new designation is required applicable to the new assignment. When a Class A or B Cashier is separated or transferred he/she must return the imprest fund to the disbursing officer or, if applicable, transfer it to another properly designated Cashier of the same class by indicating on the final SF 1129 that the outgoing Cashier has transferred his/her imprest fund to the incoming Cashier. The incoming Cashier will also acknowledge receipt of the fund on the copy of the SF 1129, Reimbursement Voucher. (**See Exhibits B and D of Treasury Cashier Manual**)

### **13E. Cashier Responsibilities**

Cashiers are authorized to perform disbursing functions as set forth in their Letter of Designation from the Regional or Chief Disbursing Officer, U.S. Treasury Department. They are held personally accountable and responsible for the amount of the advance, and must be constantly aware of this responsibility. They should make every effort to ensure and maintain the

integrity of this function. Cashiers must comply with the requirements in the Treasury Cashier Manual in all of their official transactions utilizing this fund.

## **1. Advances to Cashiers**

For Mission Cashiers, funds are advanced in the form of foreign currency checks, several U.S. dollar checks drawn on the Treasury of the United States in favor of the Cashier, or U.S. dollars and local currency as in the case of the Cashiers in Latin America operating under the centralized disbursing system. Where facilities for cashing the Treasury checks are limited or not available, local currency cash will be advanced by the USDO. The responsibilities for funds so advanced continues with the Cashier until he/she makes proper and acceptable accounting to the Disbursing Officer or Class B Cashier who makes the advance, or to the other officers directed to receive the accounting.

Cashiers may, on the basis of a receipt, advance funds to an authorized employee for over-the-counter purchases. Such advances will be accounted for promptly. However, funds may not be advanced or entrusted to other employees unless they are authorized to receive them.

### **a. Safeguarding Funds**

(1) Every effort is made to provide adequate protection for Cashiers in the way of a cage, den, bulkhead, or other suitable arrangement to ensure the safety of the imprest fund and deny access to unauthorized personnel. Necessary precautions are to be taken in transporting of money between the bank, office, and other points where fiscal transactions require handling of imprest fund cash.

(2) Cash, checks, paid vouchers and other evidence of payment are kept in a suitably protected segregated area or cage under the inclusive control of the Cashier. Where such facilities are not available, the Cashier temporarily may use a strong box or other appropriate facilities which provide the necessary protection. In line with good administrative practice the safe combination and the duplicate key to the strong box is placed in a sealed, signed, and dated envelope for retention unopened by (a) the Mission Controller (**or highest ranking U.S.-citizen employee in the case of Cashiers located at other than Mission headquarters**) or (b) the appropriate administrative official in AID/W. The envelope should be placed with the Marine Guards if they are assigned to the post. This key will be used only in the event of an emergency. As a further precaution, the opening of the envelope in an emergency situation, as well as the opening of the safe or strong box by other than the Cashier is to be witnessed by at least two other AID employees. Upon the assignment of a new Cashier, the combination of the Cashier's safe is changed.

### **b. Loss or Theft**

In the event of loss or theft, all known pertinent facts are reported as follows:

(1) In the case of Mission Cashiers, a written report is made to the Mission Controller, the disbursing officer who makes the advance, and the nearest Regional Office of the Office of Inspections and Investigations (**RIG/II**). One copy of the report will also be sent to the Office of Inspections and Investigations (**IG/II**) at AID/W; and to the Chief, FM/CAD, at AID/W. (**The Mission Controller notifies the Embassy Security Officer who decides whether local police are to be notified.**)

(2) In the case of AID/W Cashiers, report pertinent facts in writing to the Chief, FM/CAD, AID/W.

This is a preliminary report which is forwarded by the fastest means possible without waiting for completed audit or investigation.

(3) When an investigation or audit to ascertain the full extent of the loss is completed and a formal report is made, the Mission Controller or AID administrative office advises the AID Controller, Attention: FM/CAD, as to: (a) the action taken to restore the loss, (b) the underlying cause(s) of the loss, (c) the remedial action needed or taken to ensure adequate safeguards and control, and (d) a specific recommendation as to the disposition to be made of the case. The Chief, FM/CAD, reviews such reports and in accordance with 31 U.S.C. 82a-1, makes the determination and recommendation to the Chief Disbursing Officer of the U.S. Treasury. When a formal report of loss includes a recommendation for relief of accountability for the loss, the report will provide specific information which is responsive to 31 U.S.C. 82a-1, as follows:

(a) That such loss or deficiency occurred while such officer or agent was acting in the discharge of his/her official duties, or that such loss or deficiency occurred by reason of the act or omission of a subordinate of such officer or agent.

(b) That such loss or deficiency occurred without fault or negligence on the part of such officer or agent.

#### **c. Amount of Imprest Fund**

(1) Normally, the amount of cash held by AID Cashiers should only be such as to permit them to operate with the greatest benefit to the Agency consistent with the purpose for which the fund was established.

(2) The amount established for the AID/W Class B Cashier is adjusted as necessary on the basis of a periodic review and determination made by FM/CAD.

(3) The procedures to change the amount of the imprest fund follow:

(a) Officials administratively responsible for Cashier operation at Mission and AID/W periodically review the imprest fund activity and determine that the level of the fund is adequate **but not in excess of the amount required for effective operating needs**, and request the Disbursing Officer to increase or decrease the amount (**within the authorized amount**) as appropriate. Missions are **not** required to either request approval or report to AID/W on such increases or decreases when the amount is within the authorization stated in the Letter of Designation.

(b) In determining a realistic limitation on the amount required in the imprest fund, Mission Controllers consider that U.S. instead of local employees are normally designated as Cashiers where significant advances are being handled. Also, if an advance carried by a Cashier is not turned over at least once every 2 months, the Disbursing Officer will request AID to review its cash requirement and make adjustment in the amount accordingly.

## **2. Disbursements**

**a. Limitations on Individual Transactions**

Payments by Mission Cashiers are limited to \$300.00 (or local currency equivalent thereof) for any one transaction. However, under emergency conditions, the limitation for any one transaction may be increased to \$1,500.00. Payments are governed by provisions in AID Handbook 23, **Overseas Support**, Chapter 14, Section F, **Small Purchase Transactions**, as implemented by this subsection. AID/W Cashiers are also limited to \$300.00, not to exceed \$750.00 under an emergency, for any one transaction. The limitation applies (except payrolls) equally against a small purchase transaction, travel advance, or a certified voucher. When a Cashier is authorized to pay payrolls, the amount of the payment is limited only by the amount of the payroll. (See Sections 7 and 8 of the Treasury Cashier Manual)

**b. Use of Emergency Authority**

Internal controls and criteria are established by the Mission Controller for determining that an **emergency** situation exists requiring individual payments up to the \$1,500.00 maximum (or in excess of \$1,500.00 when a waiver is granted). For example, a Mission procedure may specify that the Mission Executive Officer review each request for such payment to ascertain whether an **emergency** situation does exist that requires an exception to the normal limitation. The Executive Officer would then, attach to the request a brief statement of the emergency with his signature.

**c. Waivers to Limitations**

Beside the waiver to limitations under emergency conditions, the Department of the Treasury has granted to the Agency the following two waivers:

(1) In some countries, the utility companies demand payment before a check can be received from a disbursing center. A mission principal officer may approve the procedure of paying the utility bills in cash by a certified voucher up to a maximum of \$3,000.

(2) Under the authority of Treasury Department Circular No. 1030 and delegation from the Fiscal Assistant Secretary of the Treasury, Cashiers who are located at foreign posts when there are no Disbursing Officers and who receive their advances from a Disbursing Officer located in another country are hereby authorized to make payments in cash, not to exceed \$1,500 for a single transaction (provided that payment vouchers exceeding the limitations specified here in are duly certified prior to the payment in cash).

Application by Missions for specific extensions of this waiver are to be made to AID/W, Attention: FM/CAD, proposing the limit of the increased authority desired, with appropriate justification.

**d. Type of Payments**

(1) Cashiers are authorized to make payments in cash or entrust sufficient cash to an authorized employee to make payment for a specific purchase. However, cash payments may not be made for money orders or personal services unless specifically authorized. Payment of



transportation charges to the initiating carrier not exceeding \$100 may be made from imprest funds; however, payment of such charges prior to performance of the services is prohibited.

(2) The following are typical types of procurement for which the use of imprest funds will be particularly suitable:

- (a) Emergency, fill-in occasional or special purchases of articles, supplies, or services.
- (b) Items such as postage stamps, transportation tokens or passes, and taxi fares.
- (c) Repairs to equipment.
- (d) Perishable foodstuffs.
- (e) Parcel Post or drayage.
- (f) Public utility bills where location of the activity is so situated as to make cash payment more efficient.
- (g) Emergency travel advances (**e.g., where travel orders are issued too late to obtain advance through regular disbursing channels**). Replenishment to the imprest fund is to be as soon as practical. The outstanding advance must be reflected in the appropriation account chargeable for the travel and not be held as an interim receipt in the imprest fund.

(3) Before making payment on any transaction of questionable propriety, Cashiers are to seek the opinion of the Authorized Certifying Officer, who will certify and process the SF 1129, Reimbursement Voucher. When doubt exists as to the legality of any purchase, Cashiers are authorized to require written acceptance of responsibility for such transaction from the authorizing official to provide the Cashier with recourse to such official if the transaction is later disallowed.

#### **e. Receipts for Miscellaneous Purchase**

(1) Standard Form 1165, Receipt for Cash - Sub-voucher, is used as (a) a receipt to evidence a cash payment made for purchases of supplies or services, and (b) an interim receipt when cash is advanced to an employee for the purpose of making purchases or payments in cash.

(2) When purchases are in excess of \$15, each receipt is to be signed by the vendor or his/her agent as evidence of payment in addition to providing an itemized listing of the articles or nature of the service purchased. If the signature of the vendor and/or his/her articles purchased cannot be noted on the receipt, the name of the vendor and a list of the articles or services purchased is placed on a Sub-voucher which is attached to the receipt.

(3) When purchases are for \$15 or less, a receipt showing the articles or services purchased is secured, but the signature of the vendor is not necessary. In those instances where it is impossible to secure a vendor's invoice, bill, etc., the employee making the

purchase, even though he/she may be a Cashier, details on an SF 1165, or equivalent form, the name of the vendor and the articles or nature of the services purchased. The employee also signs the Sub-voucher indicating receipt of the funds from the imprest fund.

#### **f. Cash Payments - Travel Expense Claims**

Cashiers may make cash payments for travel expense claims, when submitted to them on vouchers properly certified by an Authorized Certifying Officer, only when the Disbursing Officer is unable to effect payment within 48 hours and such payment will not deplete the imprest fund below normal requirements. Mission serviced by an RDO or by the USDO, Paris, are to establish local rules to determine when the Cashier may pay travel voucher claims. Similar to travel advances, the payment of travel expense claims must be reflected in the appropriation account properly chargeable, as soon as practical, and not to be held in the imprest fund.

#### **g. USAID Payments Made by State Cashiers**

At posts where Department of State Cashiers make payments on behalf of an AID Mission, the following procedures apply:

(1) At posts where AID Controller personnel are assigned, vouchers or sub-vouchers must be certified prior to submission to State Cashiers for payment and the voucher must contain complete fiscal data.

(2) At posts with no AID Controller personnel the appropriate USAID accounting office must provide to State Cashiers authorization to pay and fiscal data. Thereafter, the vouchers are certified by a State certifying officer. At the time of certification the State certifying officer forwards a copy of the voucher and all supporting documentation to the appropriate USAID accounting office.

USAID personnel must establish and maintain cooperative liaison with State Cashiers and other State personnel to effectively implement these procedures.

### **3. Accommodation Exchange Transactions**

a. Mission Cashiers authorized to conduct exchange transactions for the accommodation of U.S. citizens and governed by the Treasury Cashier Manual which includes Treasury Department Circular No. 830.

b. Cashiers may be authorized to cash AID employees' checks payable in U.S. dollars or local currency. Such checks will be exchanged **for local currency only**, except in countries where use of U.S. dollars is also authorized.

c. Mission Controllers prescribe procedures for use of accommodation exchange service by U.S.-citizen employees of AID; U.S.-citizen employees, or third-country nationals of contractors working under a direct contract with AID program; whether located in the vicinity of Missions or in

outlying areas of the country. (**The term contractor has been constructed by the Fiscal Assistant Secretary, U.S. Treasury, to include Subcontractors.**) Checks presented by third-country nationals must be U.S. Treasury dollar checks or U.S. dollar checks drawn in favor of the presenter by the employing U.S. contractor. Personal checks maybe accepted from U.S. citizens.

d. The use of the accommodation exchange facility is to be particularly encouraged in excess of near-excess foreign currency countries. This is necessary in view of the continuing need to take full advantage of the available U.S.-owned foreign currencies in these countries in connection with the U.S. balance-of-payments position.

e. Mission Cashiers may negotiate checks for dependents of persons for whom exchange transactions are authorized only when they are in the possession of a valid power of attorney - including but not limited to Treasury Department Form 6569 - from such person. Mission Cashiers may also negotiate checks for dependents of civilian employees of the U.S. Government at safe-haven posts, to which ordered by competent authority in the event of emergency evacuation, provided that such accommodation exchange transactions for all dependents of any one civilian employee shall not exceed \$400 in any month. In excess or near-excess currency countries the \$400 limitation shall not apply to U.S. citizens.

#### **4. Collections**

As a general rule, collection duties should be assigned, wherever practicable, to Cashiers by the Mission Controller. When these duties are assigned to Cashiers, it is the responsibility of the Mission Controller to provide adequate instructions to control the receipt and deposit of the monies collected. (**See Handbook 19, Chapter 17, AID Billing and Collection Procedures**) In this connection, it should be stressed that any monies collected are not to be intermingled with the imprest fund. Also, in the preparation of such instructions, specific requirements of the Disbursing Officer should be taken into consideration.

#### **5. Replenishment of Imprest Fund**

##### **a. Regular**

(1) Mission Cashiers replenish their funds periodically, but at least once each month, by the submission of a completed SF 1129, Reimbursement Voucher, or equivalent form acceptable to the Mission Controller and the Disbursing Officer servicing the Mission. Form SF 453, Statement of Operating Cash Advance and Replenishment Voucher, is considered an equivalent form when use of that form is requested by the Disbursing Officer. An SF 1129 will be prepared at the end of the fiscal year for all expenditures made through September 30 not previously claimed and upon termination of Cashier duties.

(2) Class A and Class B Cashiers attach the original sub-vouchers, together with an adding machine tape, to the original SF 1129. Listing the sub-vouchers on the SF 1129 will not be necessary. Sub-vouchers may include SF 1165,

Receipt for Cash - Sub-voucher; SF1164, Claim for Reimbursement for Expenditures on Official Business; and original bills, sales slips, cash register tickets, or dealers' invoices. Sub-vouchers are serially numbered in the order of payment, starting with the number 1 at the beginning of each fiscal year. SF 1166, Voucher and Schedule of Payments, will be prepared showing the Cashier as payee and specifying the number of denomination of checks desired. The original and one copy of SF 1129 are submitted to the Disbursing Officer for payment.

AID/W Sub-cashiers periodically submit SF 1165 with SF 1164's attached, and in the case of those Sub-cashiers which maintain an imprest fund, the SF 1129 with the SF 1165's and other sub-vouchers attached, to the AID/W Class B Cashier, FM/CAD, for payment in cash. The AID/W Class B Cashier forwards the original and two copies of SF 1129, with sub-vouchers attached, to FM/CAD for audit and scheduling on SF 1166.

Note that only the AID/W Sub-cashiers maintaining an imprest fund prepares SF 1129's with SF 1165's and other sub-vouchers attached. All other SF 1165 Cashiers, Mission and AID/W, submit SF 1165 with SF 1164's attached, to the Class B Cashier.

The AID/W Class B Cashier also prepares an SF 1129, Reimbursement Voucher, (a) at the end of the fiscal year for all expenditures made through September 30 not previously claimed, and (b) upon termination of Cashier duties.

(3) The signed copy of the SF 1129 submitted with SF 1166 periodically to the Disbursing Officer serves as the accounting report. No other accountability form is required. Preparation of SF 1129 and/or Treasury Form 1652, Statement of Advance of Funds for Change-Making Purposes, will be accomplished in accordance with instructions contained in U.S. Treasury Department **Manual of Procedures and Instructions for Cashiers Operating Under Executive Order No. 6166**. Mission Cashiers are required to furnish the Disbursing Officer with a signed copy of each replenishment voucher (**SF 1129**) for use by the Disbursing Officer in his/her monthly accounts to the Chief Disbursing Officer.

## **6. Records and Reports**

### **a. Mission General Ledger Control Accounts**

The General Ledger control accounts prescribed for use by Missions to show the amount of U.S. dollar equivalent imprest fund cash advanced by U.S. Disbursing Officers to Mission Cashiers are as follows:

#### **Debit Account**

1142 Imprest Fund Advances (**Missions**)

#### **Credit Account**

2182 Liability for Imprest Fund Advances (**Missions**)

(1) Debit Account No. 1142 is established to control the total of the amounts outstanding as advances to Cashiers. The total of the Missions Cashier's subsidiary records (**see**

**Section 6b)** are reconciled periodically to the total of Account No. 1142.

(2) Account No. 2182 is used primarily as an offset liability account to asset Account No. 1142, General Ledger, will be used for this purpose. Where warranted, by unusual circumstances, a separate Account No. 1142 may be established for **each** Cashier's fund.

**b. Report**

Missions and FM/CAD report the status of these General Ledger accounts in a trial balance form as prescribed in Handbook 19, Chapter 9E, **USAID General Ledger Trial Balance - Imprest Funds (Report No. U-251)**.

**c. Mission Cashier Subsidiary Record**

Cashiers are required to maintain a current record of all advances received and cash payments, using an appropriate record approved by the Mission Controller. This record should contain all the cash accounting data necessary to adequately control imprest fund transactions processed in local currencies, as desired in Section 12, **Cashiers on Foreign Service**, and Section 13, **Accommodation Exchange**, of the Treasury Cashier Manual.

**d. AID/W Cashier's Subsidiary Records**

Sub-cashiers authorized to make reimbursements to individuals for local transportation fares do **not** maintain an imprest fund (**except the imprest fund Sub-cashier**). Instead the Sub-cashiers receive an advance from the Class B Cashier on the last Thursday of each month in exchange for a signed receipt (**SF 1165**). The **Interim Receipt for Cash** portion of the SF 1165 is retained by the Class B Cashier pending completion of payment of individuals claims, the Sub-cashier presents the audited SF 1164's and any remaining cash to the Class B Cashier and obtains in return the receipt given earlier. The amounts representing the SF1164's and cash being returned are shown separately on the **Sub-voucher** portion of the SF 1165. A breakdown by allotment charge is shown on the back of the SF 1165. No other records need be maintained by this type of Sub-cashier. Certain Sub-cashiers, however, are authorized to maintain an imprest fund on a continuing basis which they receive from the Class B Cashier. Replenishment to their funds is effected by the submission of an SF 1129 to the Class B Cashier, supported by expenditure vouchers on a semimonthly basis. Disbursing Officer Ledger (**SF 1014M**) is maintained as the accountability record by the Class B and imprest fund Sub-cashiers. Advances and replenishment checks received as shown, as debits and Reimbursement Vouchers (**SF 1129**) are entered as credits. A detailed listing of sub-vouchers paid is not required. The amount shown in the balance column corresponds to the amount of cash on hand (**including unscheduled sub-vouchers, uncashed advance checks, and receipts for cash advances**).

**13F. Treasury Requirements for Cashiers**

The Treasury Department has issued the Treasury Cashier Manual and pertinent TFRM Chapters setting forth the Treasury requirements for Cashiers (**see Section 13A**). A copy of Treasury Cashier Manual is to be provided to each Mission where the

designation of Cashiers has been requested. Additional copies may be obtained from FM/CAD, AID/W, upon request. The Mission Controller or his/her designee, and the Chief, FM/CAD, in the case of AID/W Cashiers, assure that these Treasury requirements are maintained currently as changes are received, and that a copy is readily available to Cashiers.

**13G. Bonding**

Surety bonds are no longer required for Federal employees in connection with their official duties. (See Handbook 19, Supplement A, Glossary -Surety Bond.)

**13H. Audit of Cashier Operations and Imprest Funds**

**1. Missions**

Unannounced cash verifications will be performed by the Mission Controller at intervals not less frequent than once each quarter.

**2. AID/W**

Unannounced cash verifications will be performed by FM/CAD at intervals not less frequent than once each quarter.

**13I. Periodic Review in Compliance with Cash Management Policy Guideline**

FM/CAD in AID/W and Mission Controllers are required, no less frequently than once each quarter, to review funds held by their cashiers to ensure that such funds are commensurate with actual needs.